

**PROCEEDINGS BEFORE THE
WASHINGTON STATE BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate and/or
License to Practice Public Accounting of:

Thomas J. Harris
License no. 02796

Respondent.

NO. ACB – 1382

STIPULATION AND
AGREED ORDER

DEPT OF ENTERPRISE SERVICES
FEB 14 2014
RECEIVED

The Washington State Board of Accountancy (Board) and Thomas J. Harris (Respondent) stipulate and agree as follows:

1. Thomas J. Harris (hereinafter “Respondent”) is the holder of a license as a Certified Public Accountant in Washington State.
2. Pursuant to the following facts, Respondent violated WAC 4-30-046 by failing to ensure timely filing of James Armstrong’s (Armstrong) 2011 tax return, as it was reasonably believed that Rishi Puri (Puri) was an employee of Respondent.
 - 2.1. Respondent contracted Puri to assist in reviewing completed tax returns for tax year 2011.
 - 2.2. Puri completed Armstrong’s 2011 tax return using Respondent’s Preparer Tax Identification Number, (PTIN) with Respondent’s knowledge.
 - 2.3. Armstrong’s tax return was not submitted, and Armstrong was unaware of this until the Internal Revenue Service (IRS) assessed fines for the unfiled return.
 - 2.4. Respondent filed the tax return after Armstrong contacted him, with his PTIN still in place, despite not being the primary preparer of the return.
3. Respondent consents to the entry of this Order and has waived any right to a hearing.
4. Pursuant to RCW 18.04.295, the Board shall have the power to impose discipline, and so orders that the Respondent shall:

- 4.1. Pay the Board a fine in the amount of \$500 within 30 days of the date of service of this completed Order. Such fine shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA, 98507-9131.
- 4.2. Pay the Board the amount of \$100 to reimburse the Board's investigative and legal costs within 30 days of the date of service of this completed Order. Such reimbursement shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA, 98507-9131.
- 4.3. Complete 4 hours of Continuing Professional Education in Ethics, to be completed within 90 days of the date of service of this completed Order. The Respondent must submit the course completion to the certificate to the Board so that the Board receives it within 30 days of the Respondent's completion of the course.
5. The Board will publish the terms of this Stipulation and Agreed Order.

I, **Thomas J. Harris**, certify that I have read this Stipulation and Agreed Order in its entirety; that I fully understand and agree to all of it; and that it may be presented to the Board without my appearance. If the Board accepts this Stipulation and Agreed Order, I understand that I will receive a signed copy.

DATED this 11th day of February, 2018.⁴

Thomas J. Harris
Thomas J. Harris
Respondent

The Board accepts and enters this Stipulation and Agreed Order.

DATED this 10th day of March, 2018.⁴

WASHINGTON STATE

BOARD OF ACCOUNTANCY

Emily Rollins

Emily Rollins
Chair